

MTGLQ INVESTORS, L.P.,
Plaintiff,
v.
TYRONE MOWATT and
UNITED STATES OF AMERICA,
Defendants.

SAYLOR, C.J.

The application of defendant United States of America and a declaration of its trial attorney demonstrate that (1) Mowatt owes the United States \$139,629.96 for income taxes, penalties, and interest for the years 2004, 2005, 2008, 2012, 2014, and 2015; (2) a lien arose as of the date of the assessment of those taxes and attached to all property and rights to property of Mowatt, including his residence and the proceeds from its sale; (3) Mowatt's income tax

liabilities exceed the amount of surplus proceeds from the foreclosure sale of his residence that remained after the proceeds first were used to pay the senior lien claim against the residence of Plaintiff MGTLQ Investors, LP; (4) Mowatt has no right, title, claim, lien or other interest in the proceeds from the sale of his residence; (5) the complaint and the motion for summary judgment by the United States were served on Mowatt and he did not respond to them or otherwise appear and defend this action; and (6) Mowatt is not a minor, incompetent, or a member of the military. No opposition has been filed.

Accordingly, and for the foregoing reasons, it is hereby ORDERED, ADJUDGED AND DECREED that Defendant Tyrone Mowatt has no right, title, claim, lien or other interest in the proceeds from the sale of his residence. Because that determination resolves all remaining issues in the case, the clerk is directed to enter judgment in accordance with this order.

So Ordered.

Dated: January 17, 2020

/s/ F. Dennis Saylor IV
F. Dennis Saylor IV
Chief Judge, United States District Court